

State of Arizona
House of Representatives
Forty-eighth Legislature
First Regular Session
2007

HOUSE BILL 2387

AN ACT

AMENDING TITLE 11, CHAPTER 3, ARTICLE 4, ARIZONA REVISED STATUTES, BY ADDING SECTION 11-505; AMENDING TITLE 11, CHAPTER 4, ARTICLE 2, ARIZONA REVISED STATUTES, BY ADDING SECTION 11-645; AMENDING SECTION 42-18051, ARIZONA REVISED STATUTES; RELATING TO COUNTY TREASURERS.

(TEXT OF BILL BEGINS ON NEXT PAGE)

1 Be it enacted by the Legislature of the State of Arizona:

2 Section 1. Title 11, chapter 3, article 4, Arizona Revised Statutes,
3 is amended by adding section 11-505, to read:

4 11-505. Disclosure of confidential information; classification;
5 definition

6 A. A PERSON, INCLUDING A FORMER EMPLOYEE OR AGENT OF THE TREASURER,
7 WHO HAS RECEIVED CONFIDENTIAL INFORMATION WHILE AN EMPLOYEE OR AGENT OF THE
8 TREASURER SHALL NOT DISCLOSE THAT INFORMATION EXCEPT AS PROVIDED IN
9 SUBSECTION B.

10 B. CONFIDENTIAL INFORMATION RELATING TO:

11 1. A TAXPAYER MAY BE DISCLOSED TO THE TAXPAYER, ITS SUCCESSOR IN
12 INTEREST OR A DESIGNEE OF THE TAXPAYER WHO IS AUTHORIZED IN WRITING BY THE
13 TAXPAYER. A PRINCIPAL CORPORATE OFFICER OF A PARENT CORPORATION MAY EXECUTE
14 A WRITTEN AUTHORIZATION FOR A CONTROLLED SUBSIDIARY.

15 2. A TAXPAYER MAY BE DISCLOSED TO A TITLE COMPANY DULY LICENSED WITH
16 THE DEPARTMENT OF FINANCIAL INSTITUTIONS.

17 3. A TAXPAYER MAY BE DISCLOSED PURSUANT TO A LAWFUL COURT ORDER OR A
18 SUBPOENA THAT IS ISSUED BY A LAW ENFORCEMENT ENTITY PURSUANT TO A CRIMINAL
19 INVESTIGATION.

20 C. A KNOWING DISCLOSURE OF CONFIDENTIAL INFORMATION IN VIOLATION OF
21 THIS SECTION IS A CLASS 6 FELONY.

22 D. FOR THE PURPOSES OF THIS SECTION, "CONFIDENTIAL INFORMATION"
23 INCLUDES THE FOLLOWING INFORMATION WHETHER IT CONCERNS INDIVIDUAL TAXPAYERS
24 OR IS AGGREGATE INFORMATION FOR SPECIFICALLY IDENTIFIED TAXPAYERS:

25 1. IMAGES OF CHECKS RECEIVED IN PAYMENT OF AD VALOREM PROPERTY TAX.

26 2. SIGNATURES, BANK ACCOUNT NUMBERS AND BANK ROUTING NUMBERS CONTAINED
27 ON CHECKS RECEIVED IN PAYMENT OF AD VALOREM PROPERTY TAX.

28 Sec. 2. Title 11, chapter 4, article 2, Arizona Revised Statutes, is
29 amended by adding section 11-645, to read:

30 11-645. Warrants and substitute checks unpaid for lack of
31 funds; interest; notice; reissued warrants;
32 definitions

33 A. NOTWITHSTANDING SECTIONS 11-635, 11-636 AND 11-638, THIS SECTION
34 APPLIES TO EACH COUNTY TREASURER OF A COUNTY IN THIS STATE THAT HAS A
35 POPULATION OF TWO MILLION OR MORE PERSONS.

36 B. IF A REVOLVING LINE OF CREDIT HAS NOT BEEN OBTAINED FOR A POLITICAL
37 SUBDIVISION OR IF THE REVOLVING LINE OF CREDIT HAS BEEN EXPENDED AND IF THERE
38 ARE INSUFFICIENT FUNDS IN THE ISSUER'S ACCOUNT, THE TREASURER SHALL WRITE OR
39 STAMP ON THE FACE OF THE WARRANT OR SUBSTITUTE CHECK "NOT PAID FOR LACK OF
40 FUNDS" AND THE DATE OF PRESENTATION, AND FROM THAT TIME UNTIL IT IS PAID, THE
41 WARRANT OR SUBSTITUTE CHECK SHALL BEAR NO MORE THAN TEN PER CENT INTEREST PER
42 YEAR. IF A PHYSICAL WARRANT IS NOT PRESENTED TO THE TREASURER BUT THE
43 TREASURER RECEIVES AN ELECTRONIC NOTICE THAT THE WARRANT WAS ISSUED, THE
44 TREASURER SHALL NOTIFY THE SERVICING BANK THAT THE WARRANT WILL NOT BE PAID
45 FOR LACK OF FUNDS, AND FROM THAT TIME UNTIL THERE ARE SUFFICIENT FUNDS TO PAY

1 THE ORIGINAL WARRANT, THE ORIGINAL AMOUNT OF THE WARRANT SHALL BEAR NO MORE
2 THAN TEN PER CENT INTEREST PER YEAR.

3 C. THE TREASURER SHALL KEEP A REGISTER OF WARRANTS AND SUBSTITUTE
4 CHECKS PRESENTED FOR PAYMENT.

5 D. WHEN THERE IS SUFFICIENT MONEY IN THE TREASURY TO PAY THE WARRANTS
6 DRAWING INTEREST AND REGISTERED PURSUANT TO THIS SECTION, THE TREASURER SHALL
7 NOTIFY THE ISSUING ENTITY OF THE AVAILABILITY OF THE MONIES. THE MONIES
8 SHALL BE PLACED IN A CLEARING FUND OR OTHER APPROPRIATE FUND THAT IS AGREED
9 ON BY THE TREASURER AND DISTRICT. THE ISSUING ENTITY SHALL ISSUE NEW
10 WARRANTS, WHICH SHALL INCLUDE THE ORIGINAL PRINCIPAL AMOUNT AND ANY ACCRUED
11 INTEREST, AND NOTIFY THE TREASURER OF THE WARRANT NUMBERS, AMOUNTS AND
12 PAYEES.

13 E. WHEN ONLY PART OF THE WARRANTS PRESENTED ON THE SAME DAY ARE
14 PAYABLE, THE TREASURER SHALL DESIGNATE THE PAYABLE WARRANTS AND NOTIFY THE
15 ISSUING ENTITY OF THE WARRANTS TO BE PAID AND THE WARRANTS TO BE REGISTERED.

16 F. A WARRANT THAT IS REISSUED PURSUANT TO THIS SECTION SHALL BE
17 PROCESSED PURSUANT TO SECTION 11-644.

18 G. FOR THE PURPOSES OF THIS SECTION, "SUBSTITUTE CHECK" AND "WARRANT"
19 HAVE THE SAME MEANINGS PRESCRIBED IN SECTION 9-249.

20 Sec. 3. Section 42-18051, Arizona Revised Statutes, is amended to
21 read:

22 42-18051. Notice of tax; payment by electronic funds transfer

23 A. Immediately on receiving the tax roll from the county board of
24 supervisors, the county treasurer shall publish an official notice stating:

25 1. That the assessment and tax roll is now in the treasurer's
26 possession for collecting the taxes levied.

27 2. That the taxes on real property and personal property are due and
28 payable and become delinquent at the dates and times prescribed by section
29 42-18052, and interest will be added to the tax from the time of the
30 delinquency as prescribed by section 42-18053, unless either:

31 (a) The first half of the taxes are paid before they are delinquent.

32 (b) The full year tax is paid on or before December 31, as provided by
33 section 42-18053.

34 3. That all taxes may be paid at the time the first installment is due
35 and payable.

36 4. When and where tax payments may be made.

37 B. The county treasurer shall publish the notice once a week for four
38 consecutive weeks in a newspaper of general circulation in the county.

39 C. No other demand for taxes is necessary.

40 D. Each person who is subject to taxation shall pay the taxes at the
41 county treasurer's office, or at any other location designated by the
42 treasurer, before they become delinquent.

1 E. The county treasurer may require electronic transmission of
2 supporting documentation and payment that includes the name of the taxpayer,
3 tax parcel number and amount of tax, on or before the dates prescribed by
4 section 42-18052, by any person or entity, acting on behalf of multiple
5 owners of property who submit tax payments to the county treasurer in a lump
6 sum exceeding fifty thousand dollars, ~~or~~ owners who submit one hundred or
7 more personal property tax payments **OR ANY TAXPAYER WHO SUBMITS A PAYMENT**
8 **EXCEEDING ONE HUNDRED THOUSAND DOLLARS, REGARDLESS OF THE NUMBER OF PARCELS**
9 **OR THE STATUS OF THE TAXPAYER.** If the sum of funds submitted fails to
10 balance with the tax parcel information and supporting documentation
11 submitted electronically, and there have been no changes to the tax bills as
12 a result of assessor resolutions or tax court judgments, the funds shall not
13 be accepted and the treasurer shall return the funds and request that the
14 correct amount be submitted. If any payment is received after a delinquent
15 date as prescribed in section 42-18052, interest accrues as prescribed by
16 section 42-18053.